



राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, बुधवार, 28 जुलाई, 1971/6 श्रावण, 1893

GOVERNMENT OF HIMACHAL PRADESH LOCAL SELF GOVERNMENT DEPARTMENT NOTIFICATION

Simla-2, the 29th June, 1971

No. 13-11 67-LSG.—In pursuance of the provisions of section 61 of the Himachal Pradesh Municipal Act, 1968, it is hereby notified that with the previous sanction of the Governor, Himachal Pradesh, the Municipal Committee, Dharamsala in the Kangra district has imposed the rates of octroi (without refund) with 25% surcharge on the rates as shown in columns 3 and 4 of the Schedule appended hereto and in supersession of the present rates, as specified in Punjab Government notification No. 5029-CI-(4CI)-61/23611, dated the 2nd June, 1961, as subsequently amended from time to time upon articles mentioned in column 2 therein, imported into the limits of the said municipality but subject to the exemptions given in the list of exemptions.

The rates of octroi hereby imposed shall come into force with effect from 1st October, 1971.

LIST OF EXEMPTIONS FROM OCTROI

(A) ARTICLES BELONGING TO GOVERNMENT

1. Necessaries (not being articles of food and drink) equipment and clothing imported by Officer in Command of Troops or Air Force units for the use of their men and followers, and grain and green fodder imported for consumption by horses, mules or other animals maintained as part of their military equipage by any person in military or Air Force service, provided that such grain or fodder is certified by the Commanding Officer to be imported for bonafide public purposes.

2. All road-making material such as timber, stone, ballast, coal-tar, steel, bitumen, sand, cement, shingle and bricks for soiling costs and coal and other fuel used in steam road roller or for melting coal-tar imported by the Government of India or by any local Government or by any local authority (including a Cantonment authority) or by contractors for use on the roads maintained by the Public Works Department of Government or any local authority (including Cantonment authority), if accompanied by a certificate signed by a Gazetted Officer of the Government department or by the President, Executive Officer or Secretary of the local authority concerned that such articles are required for road making only.

3. Arms of any sort imported by Government.

4. Articles imported by the Police Department in connection with criminal cases; provided that the articles are accompanied by a certificate signed by a Police Officer not below the rank of a Sub-Inspector.

5. Ammunition military stores (not being articles of food or drink), equipment and articles of Police uniforms and equipment of Police Radio Services provided that such consignment is certified by the Officer Commanding in the case of Army stores and by the Superintendent of Police in case of Police stores that the consignment is the property of the Government in the Defence/Police Department.

6. Articles imported for the purposes of Government Air Raid Precaution measures; provided these are accompanied by a certificate from a gazetted officer of the department.

7. Articles, stores and equipment used for health purposes belonging to Health Department of Government; provided that the each consignment is accompanied by a certificate from a Medical Officer of the Health Department that it belongs to Government.

N.B.—Equipment will not include articles like office furniture and stationery.

8. Foodgrains brought from abroad (from outside India) by Government for internal distribution provided each consignment of such foodgrains is certified by a District Food Controller that it is the property of the Government, in the Civil Supplies Department.

9. Printed forms used in the offices of Government and local authorities; provided each such consignment is accompanied by a certificate from a responsible officer of the Government department or the local authority concerned.

10. Printed forms and other election materials like ballot boxes, ballot papers, locks, hammers, punches and bags etc. connected with general elections to the State and Central Legislatures and elections to local author-

officer of the department concerned to the effect that the forms are the property of the Government.

11. Supplies and services of the joint enterprise started by Government of India for the vaccination of children against tuberculosis; provided such consignments are accompanied by a certificate from a responsible officer of the joint enterprise that consignments in question are the property of the said enterprise.

12. All young plants for transplantation on roadsides, imported by the Public Works Department, Forest Department and local bodies, if accompanied by a certificate from a responsible officer of the department concerned or of local authority that the plants are meant for transplantation on roadsides within Municipal area concerned.

13. Government property accompanying Government servants on tour in connection with their official duties; provided it is certified to the satisfaction of the octroi staff on duty.

14. Exhibits, films, publicity literature or other equipment (in use) imported for propaganda work or for instructional purposes belonging to any department of the Central or State Government or to any semi official concern like University, Red Cross Society, Municipality, District Board, Corporation subject to the production of a certificate from a responsible official of the department or institution or agency concerned.

15. Railway stores and materials required for use on a railway, whether in constructing, maintaining or working the same and not removed outside the railway boundaries, but not including stores imported for purchase or consumption by railway employees or stores with which a railway co-operative store is stocked for sale to members.

16. All articles which are the property of Union Government except those which are liable to octroi duty prior to 1st April, 1937.

17. Chemicals such as kilopetra, gammaxene smoke, kilopetra and gammaxene dust imported by the Civil Supplies Department for disinfection of foodgrains; provided each consignment is accompanied by a certificate from a gazetted officer of the department that such chemicals are the property of Government, in the Civil Supplies Department.

18. In case where a Municipal Committee collects octroi for a Cantonment Authority as well as for itself, goods belonging to Government if accompanied by a certificate from a gazetted officer of the department that the goods are the property of the Government, and are intended for use only within the limits of the Cantonment.

19. Goods belonging to Ambassadors, High Commissioners, Deputy High Commissioners and other personages holding diplomatic ranks with the Government of India.

20. Stores consisting of arms, ammunition, uniforms or cloth for uniforms intended for use by the National Cadet Corps; provided each consignment of such stores is certified by a responsible officer of the National Cadet Corps that the property belongs to the said institution.

21. Spraying and laboratory equipment, trucks and jeeps, D.D.T. and anti-malaria drugs received by the District Medical Officer of Health of all districts in Himachal Pradesh: provided it is certified by them that

these supplies have been received from the Technical Co-operation Administration through the Government of India under the National Malaria Control Programme.

22. Material imported by the Tube-well Divisions of Himachal Pradesh Government for use on Government works; provided that each consignment is accompanied by a certificate signed by a gazetted officer of the Irrigation Department, that it belongs to Government.

23. Personal, house-hold and professional effects of the personnel of the Technical Co-operative Mission certified by the head of the group of the said Mission to belong to a member of the Mission.

24. Articles, stores and equipment (other than furniture and stationery) of the local bodies and the Government for being used in Government Hospitals, Dispensaries, Medical Colleges, Government Laboratories, Farms, Veterinary Hospitals, Government Livestock Farms, all Clinics i.e., T.B. Clinics, Dental Clinics and Primary Health Centres and office of the Malaria Officer in the State. Clinics attached to the College of Veterinary Science and Animal Husbandry, rural and subsidized Ayurvedic, Unani, Civil Dispensaries and are certified by any of the officers to belong to a local body or Government and are required for use in any of the institutions specified above.

25. Material for distribution to local works in connection with the Uhl River Hydro Electric Project and certified by the Executive Engineer concerned of the State Electricity Board to belong to Government to be required for the said purpose.

26. Undermentioned stores and articles and equipment of State Government in connection with National Extension and Community Development Blocks; provided each consignment is accompanied by a certificate signed by the Block Development Officer of the National Extension Service or the Community Development Blocks concerned, as the case may be, that it is the property of the Government and it is required for use in the said Block:—

- (1) Radios;
- (2) Agricultural tools and implements;
- (3) Audio-visual equipments, including projectors and generators;
- (4) Medicines;
- (5) Sewing machines;
- (6) Gramophone machines and records;
- (7) Office furniture and stationery;
- (8) Insecticides and pesticides;
- (9) Dust gun powder, bucket, pump, plunger, duster, pruning knife, turphali, secateur, food sprays;
- (10) Equipment and supplies for veterinary hospitals;
- (11) Equipment and clothing for civil dispensaries and health centres;
- (12) Agriculture seeds and fertilizers;
- (13) Jeep, station-wagons, trailers, motor parts, road graders, bulldozers and their parts and road making equipment;
- (14) Loud speaking equipments;
- (15) Typewriters and duplicating machines.

27. Articles of records, furniture and other equipment of Government offices at the time of their shifting from one place to another.

28. Radio sets and accessories: provided each consignment is accompanied by a certificate signed by the District Public Relations Officer concerned to the effect that these radio sets and accessories are meant for distribution in the rural areas under the Community Listening Scheme.

29. Stores of the Irrigation Department to execute Government works relating to Flood Drainage Scheme: provided each consignment is accompanied by a certificate from a gazetted officer of the department to the effect that these stores are for use on the said works only.

(B) MISCELLANEOUS ARTICLES

1. Bonafide personal and house-hold belongings of persons coming to take up their residence in the municipality and bonafide personal luggage of travellers.

2. Chemicals used as fertilizers, such as sodium nitrate, etc., impotted for agricultural purposes and certified as such by an officer of the Agriculture Department.

3. Gold or silver, bullion and coin.

4. Printed books (including newspaper).

5. Stamps, stamp papers and petition papers.

6. Head-loads of fuel, grass and brush-wood.

7. Goods imported by rail and re-booked or exported without delivery having been taken or without being removed from the railway premises.

8. Salt.

9. Hand spun yarn.

10. Examination answer books.

11. Goods prepared by, and belonging to, the Industrial Homes for refugees approved by the Rehabilitation Department; provided that consignments are accompanied by a certificate signed by the President, Secretary or the Organising Secretary of such Industrial Home.

12. Goods belonging to the World Health Organisation and personal effects of the personnel employed by it; provided such consignments are accompanied by a certificate from a responsible officer attached to the team under the organisation that consignments in question are the property of the said organisation or form a part of the personal effects of any member of the organisation.

13. Articles imported by rail from the limits of the municipality and re-imported by rail without delivery having been taken on the production of sufficient proof by the sender or in the case of a Government Department, after delivery has been taken, but returned to the sender if a certificate to this effect produced from a competent authority in the department.

14. Articles of dowry accompanying the bride.

15. Articles imported in connection with the mourning ceremony.

16. Stores imported by Indian Red Cross Society, St. John Ambulance or by any Registered Charitable Institution.

17. Sweets, other edibles and *Bhaji* for immediate personal use not exceeding five kilos in weight per person.

18. Earth and *Chichlira* leaves and leaves of sal, dhak and taur.

19. Any other articles considered necessary by the Municipality taking into consideration local conditions and approved by Government.

20. Gift commodities supplied, and equipment in parcels or otherwise bearing the mark 'CARE' when imported by or on behalf of Co-operative for American Remittances to Europe Inc., for its official use. The importer shall satisfy the Municipal authorities that the contents of parcel are purely for the official use of the co-operative and these are not meant for sale at any stage.

21. Gift commodities like food-grains, food-stuffs including milk powder, processed food-stuffs, multipurpose foods, drugs and medicines, multivitamin tablets, hospital equipments and supplies, agricultural implements and as such other supplies received from foreign countries as would be acceptable to the Government of India for free distribution by relief organisations approved by the Union or the State Government; provided that the organisation concerned satisfies the Municipal Authority that the consignment in question contains gift commodities meant for free distribution.

22. Chaff-cutters, cane-crushers and rollers thereof and *Karahas* (pans) which are used as agricultural implements; provided that each consignment is accompanied by a certificate signed by any of the undermentioned officers of the State Agricultural Department that these are used for agricultural purposes:—

(1) The Deputy Director of Agriculture.

(2) The District Agricultural Officer;

(3) The Agricultural Engineer (Boring).

Note.—The term "agricultural" means implements which are used for cultivating fields, irrigation, crushing, sowing, boring, chaffing, harvesting, thrashing, spraying and dusting of crops.

23. Goods belonging to the National Small Industries Corporation Ltd., New Delhi, when sold through their sale-vans; provided that a certificate signed by the Development Officers of the National Small Industries Corporation Limited, New Delhi is furnished to the effect that the goods belong to said Corporation and are intended to be sold on 'No profit basis'.

24. Jewellery of all kinds made of gold, silver, precious stones, or imitation.

25. (i) *Charkhas* of all types, e.g., traditional *charkha*, box *charkha* and *Ambar charkha*.

(ii) Spare parts of the various type of *charkhas* including carding implements, silver making attachment and flute rollers etc.

(iii) Handloom used for the production of hand spun, hand woven cloth.

26. Chaff-cutters and their parts, cane-crushers and their parts, *Karahas* (juice boiling pans) and other agricultural implements viz., harrow, cultivators, drags, levellers, plant protection equipment, planters, harvesting machines and implements diggers (Potato diggers, ground-nut diggers etc.), thrashing machines, weeders, manure spreaders and screeners

grain cleaners and graders, water lifts, viz., persian wheels and other agricultural implements and the parts of all these agricultural implements and machines.

27. Undermentioned goods of institutions which is a branch of an organisation certified by the Khadi and Village Industries Commission:—

- (i) Flags, bags, hosiery, shirts and other articles made of such cloth or fabrics or yarn;
- (ii) *Charkhas*, *dhunkies* and other accessories used in Khadi Industry;
- (iii) Cotton (*rui* and *kapas*); and
- (iv) Dye stuffs used in dying and painting Khadi.

28. Sugarcane for sale to sugar factories situated outside the Municipal limits.

29. Neera (date palm juice), palm gur and palm sugar.

30. Circus goods including animals, etc., provided a certificate is produced by the Manager of the circus to the effect that the goods etc., are the property of circus.

31. Cane-crushers belonging to the Nahan Foundry (P) Ltd., Nahan accompanied by a certificate signed by the General Manager of the said Foundry to the effect that the consignment belongs to the said Foundry.

32. Personal effects of the Rulers of the covenanting States.

33. Material, equipment etc., in connection with the exhibitions organised by the Khadi Ashram; provided a certificate is produced from the Manager of Khadi Exhibition to the effect that such material is imported for exhibition only.

34. Pumping sets including electrically operated ones.

35. All building material for construction of a Harijan colony; provided that it is certified by the District Welfare Officer that the material imported shall be used entirely for the construction of the said colony.

36. Bee-keeping equipment belonging to All-India Khadi and Village Industries Board imported into the limits of any Municipality in Kangra and other districts of Himachal Pradesh.

37. Juice boiling pans (*karahas*) and cane-crushers accessories belonging to the Nahan Foundry (P) Ltd., Nahan; provided a certificate signed by the General Manager of the said Foundry is produced to the effect that the goods belong to the said Foundry.

38. Left and only left shoe of the pair marked 'Sample' inside and outside the sole thereof in bold letters.

39. Gas cylinders.

40. Niyara, including ghuthali, kach and sodh imported by Niyarias.

41. Milk.

42. Parcel post.

43. Goods belonging to United Nations Children Fund and Organisation in India and other organisations.

Sl. No.	Description of articles	Rate	
		per 100 kg (one quintal) 3	Ad valorem 4
1	2		
Class I—Articles of food and drink for men and animals:			
1.	Wheat, gram, maize, rice, paddy, jowar, bajra and dals (pulses), their flour including seal, dharaou, except suji, maida, rawa and nishasta.	0.25	—
2.	Suji, maida, rawa and nishasta and parched grains including those coated with gur, sugar and shakkar.	1.00	—
3.	Refined sugar i.e., white or crystalized sugar, icing sugar, candy sugar loaf (Misri), sugar in tins, cans, bottles, boxes including sugar cubes.	2.00	—
4.	Sugar not otherwise specified including gur, shakkar, minja, talauncha, mollasses, rab, sheera and sugarcane juice and desi sugar.	0.50	—
5.	Eggs, game birds, bacon, ham fresh fish, meat and poultry not bottled or canned.	8.00	—
6.	Tea of all kinds including tea dust and tea stalks except green tea and leaves of green tea.	4.00	—
7-A.	Green tea and leaves of green tea	1.00	—
7-B.	Ice	0.50	—
8.	Ghee and butter including khoa and cream (fresh or tinned).	5.50	—
9.	Hydro-generated oil used as substitute of ghee, vegetable oils and linseed oils.	3.50	—
10.	Fresh milk, skimmed or un-skimmed	1.00	—
11.	Betel leaves	10.00	—
12.	Confectionery, sweetmeats, biscuits, coffee, tinned milk, milk powder (canned or bottled or otherwise), jams (canned or bottled) pickles, preserved fruits, honey macroni and such groceries (including flour, rice) oil-man's stores and preparations of food and drink as are not otherwise scheduled.	—	0.03 per rupee
13.	Articles of light refreshment like aerated waters (including coca cola and vimto)	—	0.03 per rupee
	Desi murabba and desi murabba	3.00	—
		3.00	—

1	2	3	4
16.	Potatoes, sweet potatoes (for table use or seeds), green ginger, garlic, singhara, arbi, kachaloo, halwa kadu, petha, dried onions, galgal, green amla, lasures, sour lime, peas, dheou, delas, unripe and ripe mangoes, other fresh vegetables and fresh fruits not specified elsewhere, but including water melon, kharbuza, tomato, nashpati, amrood, aroo and ber.	1.50	—
17.	Sugarcane, turnip, radish, cucumber (kheera) kakri, tar and carrot (gajar).	1.50	—
18.	All kinds of dried fruits and dried vegetables (not scheduled elsewhere) including mushrooms (khumb, dhingries and guchhies) and all kinds of nuts and their kernels, except those specified elsewhere in the schedule.	3.00	—
19.	Pistachionuts or pista, kernels of almonds and akhrot-ki-giri including charmagaz.	6.00	—
20.	Ground-nuts or mongphali (with or without shells).	1.00	—
21.	Papar, barri, sevinyan, starch and phulwari	5.00	—
22.	Articles of grocery (karyana) not specified elsewhere and soap chips.	3.00	—
23.	Seeds of vegetables, fruits, flowers, ornamental shrubs, trees, domnut seed, seedlings and saplings of vegetables, fruits, flowers, ornamental-shrubs and trees, cotton seeds, oil seeds and fodder seeds and seeds of green manuring crops like san hemp.	5.00	—
24.	Oil cakes	1.00	—
25.	Bhusa, bran (Chokar) fodder including green fodder (except on head-loads)	1.00	—
Class II—Tobacco Alcoholic liquors and other Intoxicants:			
26.	Tobacco manufactured including tobacco leaves and ropes.	2.00	—
27.	(a) Cigarettes and cigars	25.00	—
	(b) Biri	15.00	—
28.	Zarda, snuff, scented tobacco	—	0.03 per rupee
29.	All kinds of foreign and country liquor	—	0.02 per rupee
30.	All other intoxicating drugs not specified above.	—	0.02 per rupee
Class III—Animals for sale or consumption:			
31.	Sheep, goats and other quadrupeds not specified elsewhere.	0.50 per tail	—

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32.	Horned cattle, camels, horses, mules and donkey.	1.00 per tail	—
Class IV—Commercial heavy chemicals, chemicals, medicinals, spices, gums and incenses:			
33.	Heavy commercial chemicals like sulphur, refined soda caustic, soda potash, naphthalene balls, acids, bleaching powder, carbonate including potassium and sodium carbonate, bicarbonate of ammonia, calcium, zinc, magnesium chloride and soda silicate, disinfectants like phenyle, cresol, isol, liquid chlorine, soda ash, or washing soda (Dhobi soda) etc., copper sulphate, crude salt petre crude sulphur, sulphur ores, rubber chemicals and other ores of chemical not specified elsewhere.	0.50	—
34.	All kinds of chemicals (ammonia, carbolic acid gas, nitrogen and hydrogen), allopathic and homeopathic medicines and drugs, including essences, tinctures and other medicinal preparations not otherwise specified, Unani and Ayurvedic medicines and drugs not otherwise specified including harnal, dhup, agarbatti, loban and similar herbs, roots, leaves, flowers and seeds used as incense.	—	0.03 per rupee
35.	Oxygen gas and dissolved acetylene	—	0.03 per rupee
36.	All kinds of spices including anardana, imli, haldi.	4.00	—
37.	All kinds of gums	4.00	—
Class V—Textiles and manufactured articles of dress:			
38.	Kapas (raw cotton), ginned cotton, raw wool and animals hair, wool tops, carded and finished wool.	0.50	—
39.	Cotton and woollen yarn upto 2 ply or thread whether twisted or otherwise, silk yarn or thread and chamki mercerized cotton yarn.	3.00	—
40.	Knitting wool more than 2 ply	10.00	—
41.	Silk and artificial silk pieces goods, velvet and woollen pieces goods, cotton and linen pieces goods, including niwar.	7.00	—
42.	Haberdashery, drapery, hosiery including furs, boot laces, hats, carpets, blankets and	8.00	—

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	ready-made clothes except those specified elsewhere.		
43.	Munj loose, jute, coir patha dib and other fibres and articles made thereof including cotton waste, gunny bags, tats, hessian cloth and articles made thereof except those mentioned against serial No. 90.	1.00	
44.	Canvas, tents, tarpaulines, book binding cloth, tracing cloth, tonga and motor head cloth.	7.00	—
45.	Condemned and old clothes of linen, cotton or wool, blankets, tarpaulines, ground-sheets, durries, tents, chholdaries, canvas bags, boots, saddlery and similar condemned military equipment not in good condition and leather scrap.	3.00	—
46.	Gold and silver lace, wire and thread, gota, kanari, lamia, silma, sitara (imitation or real), kalabuton, kaitun.	20.00	—
	Class VI—Articles of general merchandise, toilets, perfumery, lighting and washing:		
47.	Articles of toilets including lifebuoy soap, perfect medicated soap and Nahan soap and perfumery.	10.00	—
48.	Articles of general merchandise	8.00	—
49.	Articles of lighting and heating (except electric goods) and their accessories including lamps, stoves, candles and wax.	7.00	—
50.	Matches	5.00	—
51.	Sajji, soap nuts, ritha, kishia and soapstone	0.50	—
52.	Other washing soap including monkey brand soap, sunlight soap, vim and lux flakes, alum, saltpetre, refined potash, epsom-salts, sodium-bicarbonate and other saline substances used in washing clothes, floors and utensils.	2.00	—
53.	Carbide of calcium	2.00	—
	Class VII—Scientific apparatus, instruments of music and amusement:		
54.	All kinds of apparatus, instruments and equipments used in photography except cinematographic films.	20.00	—
55.	Cinematographic films	20.00	—
56.	All kinds of scientific, mathematical, optical, surgical and dentistry instruments and equipment including telephonic, telegraphic and televisional apparatus and goods.	—	0.03 per rupee

1	2	3	4
57.	watches, watch glasses, watch chains and spare parts thereof including clocks and 2 parts.	—	0.03 per rupee
58.	All musical instruments including radio sets and their spare parts.	—	0.03 per rupee.
Class VIII—Electric Goods:			
59.	All kinds of electric goods not specified elsewhere in the schedule such as refrigerator, electric fans, heater and iron including their spare parts, wire plug, bulb, switch, meter, holder, shade, cables, both insulated or otherwise, earthen and porcelain insulators, alternators, rotary convertors, control gears and their parts.	8.00	—
60.	Electric casing and capping including blocks and gutties.	1.00	—
Class IX—Sports, Games and Toys:			
61.	Articles used for sports and games both out door and in-door and toys of all kinds	8.00	—
62.	Clay toys, coloured and unpolished	1.00	—
Class X—Stationery and Paper:			
63.	All kinds of stationery such as ink, pen, fountain pen, rubber, erasure, bottle-gum-pin, tag, laces, punch, clips, file board, flying cover, nib, lead for pensil, pensil, note paper, envelope, rubber or steel stamp stamp, stand, ink pot, blotting paper, slate, takhii, copy-book, note-book, diary, register, bahis, forms except those exempted, typewriters, duplicating machines, accessories and spare parts thereof and all kinds of blank papers.	5.00	—
64.	Waste paper, paste, mill-board, straw board and card board packings.	2.00	—
Class XI—Leather rubber canvas and articles made thereof:			
65.	Raw hides, skins, flashings, natural bones and natural guts.	1.50	—
66.	Dressed hides and manufactured leather	4.00	—
67.	Saddlery, boots, shoes, leather clothes and other articles made of leather, fur, cork and skins of animals fit for use as mats and rugs, all kinds of articles made of rubber including tyres and tubes used in vehicles.	7.00	—
67-A.	Raw rubber	2.00	—
68.	Old and unserviceable rubber goods and scrap.	2.00	—
69.	Rubber solution	4.00	—

1	2	3	4
Class XII—Metals and articles made of metal except articles under Class XIII:			
70.	Iron, iron sheets, galvanised iron sheets, bars, pipes including G.I. pipes, girders, rails round, iron angles and tees, iron scrap, iron slag, iron dust and metallic ores, not otherwise specified.	2.00	—
71.	Sheets, bars of all other metals like brass, copper, bronze, zinc, lead, tin and German silver.	3.00	—
72.	Scraps of all metals other than of iron including broken utensils, wires and wire ropes.	2.00	—
73.	Articles made of iron, galvanised iron, hose pipes; pots and pans, bath tub, buckets, trunks, suit cases, etc.	3.00	—
74.	Articles and utensils made of other metals exclusively or of alloys including Muratabadi and aluminium wares, German silver wares and EPNS wares, iron locks.	5.00	—
Class XIII—Machinery:			
75.	All kinds of machinery including agricultural, industrial and other kinds of machinery not specified elsewhere and their spare parts.	2.00	—
76.	Vehicles—		
	(a) New tractors	30.00	—
		per vehicle	—
	(b) New motor cars, lorries and trucks	30.00	—
		per vehicle	—
	(c) New motor cycle with side car	10.00	—
		per vehicle	—
	(d) New motor cycle with side car	15.00	—
		per vehicle	—
	(e) New cycles, new tricycle, new perambulators, rickshaws and spare parts of all vehicles.	10.00	—
	(f) New tonga, new gadda, new thela	8.00	—
		per vehicle	—
	(g) New hand cart	5.00	—
		each	—
	(h) Spare parts of gaddas, the las etc. like wheels and other accessories.	1.00	—
77.	Tools and other accessories of all kinds like hammers and files, screws, phana, saws, iron nets, pipes and paper, rivets, washers, pliers, wrench, nails etc.	2.00	—
Class XIV—Minerals and lubricating oils:			
78.	Petrol, power, alcohol, kerosene oil, powerine	0.60	—
		per 100 litres.	—

1	2	3	4
79.	Lubricating oils, diesel oil crude oil, fuel oils, grease and all other mineral oils and not specified above.	1.50 per 100 litres.	
Class XV—Articles used for construction, building, building fittings and furniture:			
A.—MASONRY WORK AND EQUIPMENT			
80.	Sun-dried bricks	1.00 per thousand	—
81.	Burnt bricks	2.00 per thousand	—
82.	Fire bricks, geri, lime, pandu earth, multani mitti or gachni, chalk, ground stone for cement, plaster of Paris and articles made thereof, stone not otherwise separately scheduled, cement tiles, white lime, italit and glazed earthenwares, hume pipes, stone ware-pipes and articles made of stone not otherwise scheduled, fresh or salt water shells, modelling clay and punice stone including crucibles, emery powder, emery wheels and all kinds of asbestos sheets and packing, broken glass, fire clay, China clay, quartz stone, felspar stone, and gypsum, cement, hurmachi and ramraj.	0.60	—
83.	Kharia mitti, coke, cinder (kali keri), lime-nodule (kankar) including lime stone and bajri, earthen pinjras, river sand, burnt earth (lal keri) and surkhi (brick dust) including ores, minerals, white and red sand, rough stone including rough mill stone, brick ballast (rori) chulms, kanalties and all kinds of unglazed country earthen ware, nilab.	0.25	—
84.	Glazed tiles for walls and floors	5.00 per thousand	—
85.	Marble and articles made thereof, marble chips and marble dust, sanitary fittings, whether made of stone-ware, porcelain, metal, bricks, tarfelt etc.	3.00	—
B.—WOODEN MATERIAL AND EQUIPMENT			
86.	Wooden sleepers, logs, wooden planks, timber including bamboos, lathies tallies, sirkies condemned Railway sleepers and sarkandas.	0.60	—
87.	Plywood sheets, window pans, glass sheets of all kinds, chicks for doors and windows	2.00	—

1	2	3	4
	and other manufactured articles of wood not otherwise specified.		
88.	Superior furniture like table, chair, side rack, table rack, shoe rack, bookshelf, sofa sets, teapoy, almirah, hat rack, palang, gauze, almirah, wooden tray, wooden box, drawer, cradle, dressing table, curtain hanger, coat-hanger, picture frame and frame-wood etc.	4.00	—
89.	Ordinary furniture like charpai, takhatposh, desk, bench, black-board, stool, wooden articles of kitchen equipment, all kinds of furniture made wholly of cane or other such material like pathas, ropes, munj, matting etc.	2.50	—
90.	Cane imported as raw materials, khas, belting, wooden packing cases, baskets.	1.00	—
	C.—PAINTS AND VARNISHES		
91.	Varnishes, paints, turpentine, minerals, turpentine, glue polish, dry colours, other material used in distemping and polishing except those scheduled elsewhere and methylated spirit.	5.00	—
92.	Rosin and resin	1.50	—
	Class XVI—Fuel:		
93.	Fuel wood, cow-dung (upla), saw dust, charcoal, soft coke and its dust, steam coal and its dust, hard coke, slack coal and brush-wood.	0.20	—
	Class XVII—Miscellaneous:		
94.	Dyes, colours including natural indigo, majith, maju, hirakasis, lac, shoe polish and sealing wax.	4.00	—
95.	Kikar bark	1.00	—
96.	Empty bottles, jars, tins, drums, barrels etc.	1.50	—
97.	Cutlery, crockery, glass ware and glass jars	18.00	—
98.	Desi glass bangles, enamel ware	5.00	—
99.	Mica	—	0.03 per rupee
100.	Rags	2.00	—
101.	Coal-tar not otherwise specified	1.00	—
102.	Fire arms, arms, ammunition, gun powder, blasting powder and fireworks.	8.00	—
103.	All other articles not otherwise exempted and not chargeable under any other head.	8.00	—

Notes.—(1) Octroi on the ad valorem basis on any article will be payable on the all inclusive price paid by the importer and

ascertained at the time of entry into the Municipality.
This price will include excise duty.

- (2) Except in the case of assessment on the basis of advalorem all calculations will be done on the basis of gross weight i.e. including the weight of packing.
- (3) For the purpose of computing octroi payable on any fraction of ten kilograms a weight not exceeding 10 kilograms will be reckoned as 10 kilograms and so on.

By order,

C. M. CHATURVEDI,
Secretary.